C 263
B8
opy 1

Property Accounting *for* National Guard Organizations

—Buchwald

Property Accounting

for

National Guard Organizations

By
MAURICE G. BUCHWALD
Technical Sergeant, Q. M. C., D. E. M. L.
Sergt. - Instr., Mich. N. G.

Washington
United States Infantry Association
1921

UC263
.B8

Copyright 1921 by
United States Infantry Association

JAN 27 1922

©CLA654529

no 1

TABLE OF CONTENTS

	PAGE
I. Preparation of Requisition.....	7
II. Receipt of Property	18
III. Accounting for Property	33
IV. Over, Short and Damaged Report....	39
V. Report of Survey	46
VI. Filing Papers Supporting each other.	51
VII. Method of Disposing of Property Worn Out Through Fair Wear and Tear of the Service	53
VIII. Time Limit on Survey Proceedings; Affidavits	55
IX. Record of Property in Current Use...	57
X. Procedure to be Followed on Relief of an Officer from Command of an Organization	60

ACCOMPLISHED BLANK FORMS: PAGE

1. Requisition, Form 160 P. & S..... 8
2. Property Received, Copy of Bill of Lading, Form 154, Q. M. C..... 23
3. Loading Sheet, Form 64, Q. M. C..... 24
4. Shipping Ticket, Form 260, Q. M. C. (front) 25
5. Shipping Ticket, Form 260, Q. M. C. (back) 26
6. Receiving Report, Form 257, Q. M. C.... 28
7. Property Loan Record Card, Form 263-c, Q. M. C..... 33
8. Overs, Short & Damage Report, Form 261, Q. M. C..... 40
9. Report of Survey, Form 196, A. G. O. (page 1) 47
10. Report of Survey, Form 196, A. G. O. (page 2)..... 48

INTRODUCTORY

As Sergeant-Instructor on duty with the Michigan National Guard, it has been part of my duty to instruct all organization commanders and supply sergeants in matters pertaining to Property Accounting. This text was written in connection with the work of instruction, and mimeographed copies were furnished to all organizations of the Michigan National Guard. Following the receipt of this text by organization commanders there was observed a marked improvement in the administrative work in connection with property accounting throughout the State. Numerous letters of commendation were received regarding the merits of the text and these have encouraged the belief that other National Guard organizations may also find the work useful. Every administrative step to be taken in connection with property accounting is explained in the most simple language, and the company clerk, by referring to the text should experience no difficulty in keeping the property records of an organization. Accomplished blank forms are embodied in the text.

M. G. B.

I

PREPARATION OF REQUISITION

An organization requiring supplies of whatever nature will ask for them by preparing Form 160, P. & S.

Requisitions will be prepared on typewriter, if practicable, in *triplicate,* forms being furnished in three colors for this purpose, the *white* being always used as *original,* the *yellow* as the *duplicate,* and the *blue* as *triplicate* copy.

It is forwarded in duplicate to the supplying agency, where in turn it is audited for correct nomenclature and to see that allowances are not exceeded. The duplicate copy is returned to the requisitioner with notations showing what will be supplied forthwith, and what has been *back ordered* awaiting the arrival of new stock.

This form should be used by the National Guard even when not in the Federal Service, so as to familiarize themselves with it.

The following points must be observed and strictly complied with, viz.:

Date: Fill in date of rendering requisition.

Form 1a F. & S.

Jan 5/ 21
DATE

REQUISITION

1
SERIAL NUMBER

6
No. of Sheets
1
Sheet No.

REQUISITIONED BY C.O.Co."A" 125,Infty.Mich.N.G. Detroit,Mich.

SHIP TO C.O.Co."A" 125,Infty.Mich.N.G. c/Armory,Brush & Larned St.Detroit,Mich. VIA Frt. M.C.

BASIS FOR REQ'N: Cir. 169 WD 1921 & Letter MB 420.30 12/18/20

Explanatory Notes: To complete equipment of organization.

3 Officers: 93 Enlisted.

Quantity on Hand	Quantity Due Us	Consumed During FY 21 Period	Required For FY 22 Period	Unit	ARTICLES	Quantity Authorized	
65		None	28	ea	Belts, waist web OD		
65		do	28	pr	Breeches, service C.O.D. 4/32-25: 9/32-27 4/32-29 6/34-27 2/34-29 2/36-27 1/36-29		
65		do	28	pr	Breeches, service W.O.D 4/32-25: 9/32-27 4/32-29 6/34-27 2/34-29 2/36-27 1/36-29		
65		do	28	ea	Caps, winter 4/6-7/8: 8/7 8/7-1/8: 5/7-1/4 3/7-3/8		
65		do	28	ea	Coats, service C.O.D. 2/34R 2/34L 6/36R 7/36L 5/38R 2/38L 2/40R 2/40L		
65		do	28	ea	Coats,service W.O.D. 2/34R 2/34L 6/36R 7/36L 5/38R 2/38L 2/40R 2/40L		

(signed) John Jones
John Jones, Capt. 125,Infty.
Comdg. Co. "A"

(Signature of Authenticating Officer)

Devised by the Committee on Standardization of Depot Accounting

Serial Number: Requisitions are numbered serially throughout the Fiscal Year, *i. e.,* from July 1st to June 30th, following. A record of the numbers used should be kept during each year.

Number of Sheets: This block to be filled in when requisition is completed, and the total number of sheets in the requisition entered.

Sheet Number: Each sheet of the form is numbered and always commences with number (1).

Requisitioned By: Show on this line organization or party requiring the supplies. If it is an organization, show it as such and not in the name of the organization commander. For example: *Commanding Officer, Company "A," 125th Infantry, Mich. N. G., Detroit, Mich.*

Ship To: Give all pertinent data here, such as station, etc. For example: *Comdg. Officer, Co. "A," 125th Infty, Mich. N. G., care Armory, Brush & Larned Sts., Detroit, Mich.*

Via: Show here whether articles are to be shipped by freight, express, or parcel post. Also show name of railroad designated as last carrier.

Basis for Requisition: Here must be shown the authority under which articles are required. For example: *Cir.* 196 *W. D.* '21. *Letter M. B. Wash., D. C., dated* ———.

Quantity on Hand: In this column show actual number or quantity of the articles asked for, that are on hand in the organization. If there are none, so state.

Quantity Due U. S.: This column is left BLANK. It is *only* for use of a Camp, Post or Station Supplying Agency. In event that the National Guard is not in actual Federal service, this column is used only by the United States Property and Disbursing Officer of the State.

Consumed During: This column should show the actual number of articles requisitioned that have been used or consumed during a stated period. This period is usually three (3)

months for expendable supplies and the entire fiscal year for others.

Required For: State first the period to be covered, usually three (3) months. If it is an initial supply so state. Only quantity required is to be shown.

Unit: Show here whether the article asked for comes in pairs, number, dozen, pounds, etc. Breeches, drawers, etc., come in pairs. Most of the other articles are shown singly.

Quantity Authorized: Leave this column *blank* as it is only for use of Auditing Office or Supplying Agency.

Signature of Requisitioning Officer: Immediately under the line type write the signature of requisitioning officer, giving his rank, etc. Only the original and duplicate must be signed in pen and ink. In the field indelible pencil may be used. The triplicate copy does not require authentication, as it is retained by the organization as a *follow up.*

Signature of Authenticating Officer: When an organization is serving as a part of a battalion,

regiment or higher unit, all requisitions must be approved by the higher commander. This is imperative. Where any organizations of the National Guard are serving at an armory in which a battalion or regimental headquarters is located, the approval of the battalion or regimental commander is required. The battalion or regimental commanders should know whether the organizations of his command are properly equipped, and that allowances of expendable articles are not exceeded. This approval must be made by the battalion or regimental commander himself; it can not be delegated to another. The only time that a requisition can be approved by the adjutant of a battalion or regiment is during the temporary absence of its commander, and then it will be signed as follows::

APPROVED

(Signed) JOHN J. JONES,

Capt. & Adjt. 125*th Infty. for and during the absence of Col. W. N. Nugent,* 125*th Infty.*

Requisitions are made at stated intervals which are usually published in orders from regimental, post, camp or other commanders. The following are the usual periods covered by the various classes of requisitions, viz:

Monthly (in Camp): Fuel, forage, stationery and materials for police of camp.

Quarterly: Clothing, equipage and regular supplies.

Semi-Annually: Cleaning and preserving material used in the care, repair and preservation of small arms, saddlery, harness, etc.

Separate and distinct requisitions must be prepared for the following classes of supplies, articles pertaining to each branch arranged *alphabetically,* distinctive noun first, followed by descriptive adjective. For example, Breeches, woolen, olive drab, and not woolen breeches.

Quartermaster supplies are divided into the following branches, viz:

Subsistence Branch.
Clothing and Equipage Branch.
Vehicles, Harness and Saddlery Branch.
Regular Supplies Branch.
Fuel, Oil and Paint Branch.

In connection with Quartermaster Supplies attention is invited to Circular Letter No. 49, Militia Bureau, dated July 25th, 1921. It has been found by experience that if you group the articles under each of the foregoing branches into two or more sub-groups, and list each alphabetically on the same requisition covering each distinctive group, time is saved. For example: In making up a requsition for Clothing and Equipage, list all articles of clothing first, arranged alphabetically, then all articles of equipage. Special Regulations No. 40, W. D. 1920, shows just what articles are to be considered clothing and what as equipage.

Ordnance Supplies are divided into the following groups, viz:

Group "A."—Machine guns, 37 m/m guns and accessories, machine gun carts, ammunition carts for 37 m/m gun, and machine guns and their accessories. (Harness for above carts is initial supply, only repair parts for carts and harness will be supplied from and by the Quartermaster Corps.)

"B."—Hand arms, small arms, arm chests and racks, arm repair chests, pistol cleaning kits and accessories for small arms.

"C."—Mobile artillery up to and including 6-inch calibers, with their carriages, mounts, caissons, limbers, reels, reel carts, battery and store wagons, and subcaliber guns with all equipment necessary for operation and maneuvers.

"D."—Artillery of heavy type with spare parts, etc.

"F."—Instruments for range finding, control and observation; storage and dry batteries; field glasses and watches.

"G."—Tanks, artillery tractors, etc., with accessories.

"H."—Targets, and target material, reloading outfits for small arms, etc.

"R."—Mobile artillery ammunition and its components.

"S."—Trench warfare supplies.

"T."—Small arms ammunition and components.

Medical supplies are divided into three groups, as follows:

Medical and Hospital Supplies: Under this heading list all drugs, instruments and appliances pertaining to Camp Infirmary and those issued per squad in combat units.

Dental Supplies: All drugs, instruments and appliances used by Dental Officers.

Veterinary Supplies: All drugs, instruments and appliances used by Veterinary Units, including Farrier kits supplied to mounted organizations. Most of the above are carried in boxes or chests and contents of same should be listed alphabetically. See Manual of Medical Department.

Signal Supplies: Same should be listed alphabetically as in Quartermaster supplies. Articles pertaining to chests, equipment or kits should be listed thereunder.

Engineering Supplies: Same as preceding.

Chemical Warfare Supplies: Same as Signal Supplies. Not issued in time of peace.

When you receive back duplicate copy of your requisition, you will find a legend either on the face or reverse side thereof:

"Articles checked thus (#) will be supplied from stock.

"Articles checked thus (%) have been Back Ordered and will be supplied when stock is received."

By direction of U. S. P. & D. O.

By: (Signature)

(Rank, etc.)

The retained triplicate copy of this requisition may now be destroyed. Proper notations should be made on the retained copies of all requisitions, showing what has been received and what is still due. It sometimes happens that you will receive three to four partial shipments covering one requisition.

II

RECEIPT OF PROPERTY

Property Being Received at Home Station of Organization

The following papers are usually received by an organization covering a shipment of supplies from a Regular Army Depot or Arsenal:

(*a*) Incoming Shipping Ticket (Form Q. M. C. 260).

(*b*) Loading or Packing Sheet (Form Q. M. C. 64a or 64b).

(*c*) Bill of Lading (Form Q. M. C. 153).

(*d*) Bill of Lading (Property Received Copy) (Form Q. M. C. 154).

For shipments originating from U. S. P. & D. O. in State, forms referred to in subparagraph (*d*) above are not furnished in the majority of cases.

You, as Company Supply Sergeant, have received all of the papers referred to above, covering a shipment of supplies from a Regular Army Supply Depot. The supplies are delivered at the Armory of the organization. The following procedure should occur, viz:

1. Check carefully the number of packages delivered against the number shown on Bill of Lading and Packing Slip.
2. Examine all packages for tampering, and, if any are found, make a note of this fact against the number of this package on the packing slip. If any are found to have been broken open, check the contents of this package as soon as practicable and find whether anything is missing.
3. If any shortages are found, make proper notation on the reverse side of B/L., if possible, showing amount of weight lost also. This factor should not be overlooked as it is important in settling the charges for the freight. Have R. R. or express agent give you a written statement showing whether the loss occurred in transit and whether or not the carrier acknowledges the claim.
4. If no shortage has occurred "O. K." the Bill of Lading and return same to your organization commander for signature and transmittal to last carrier.

A Government bill of lading from any U. S. Supply Depot or Arsenal is always received in *duplicate,* the original (Form Q. M. C. 152) is White. The duplicate (Form Q. M. C. 154) is Blue, and has usually stamped across the face thereof "PROPERTY RECEIVED COPY."

The original after accomplishment is surrendered to last carrier as payment for the services rendered. The duplicate is retained by the receiver as a record of all shipment received.

To keep a record of what is received and shortages, it is always the policy to take the original and duplicate copies when accomplishing same, and by use of carbon paper, have the same record on retained copy as *original* when accomplished.

1. Fill in place and date.
2. Fill in name or initials of delivering carrier.
3. Fill in amount of freight received in words and figures (this total to include the amount of weight lost of any articles short).
4. Fill in space for signature, showing both name and rank of receiving officer.
5. If any shortages have been found trace-

able to being lost in transit, make proper notation of same on the reverse side of both original and duplicate copies. (Space for these notations being provided on reverse side of original B/L.)

6. If the carrier assumes the responsibility for the loss, the certificate furnished by him should be attached to the retained copy of B/L., and finally attached to Receiving Report when same is completed. Report of Survey (Form 196, A. G. O.) must be instituted at once covering losses of supplies while in transit. (See explanation of Report of Survey, Form 196, A. G. O.)

On reverse side of Form Q. M. C. 153 (Standard Bill of Lading) will be found "General Conditions and Instructions." These instructions are practicably the same as those found on a Non-Negotiable Commercial Bill of Lading. You will also find Administrative Directions; these should be carefully read. Attention to same should be called when surrendering B/L. to a Railroad or Express Agent in a remote community.

In the lower left-hand corner you will find space

for recording "*loss, damage and shrinkage.*" In this space record all loss, shortage, damage or shrinkage that may pertain to shipment covered by B/L. This record should be brief and concise and cover all facts pertinent to the case. If the agent for last carrier acknowledges that carrier or carriers are responsible for same, so state. Statement must be signed by receiving officer in pen and ink. This B/L., after accomplishment and surrender to last carrier, then affords the data for settlement of transportation charges by the Government.

Checking Contents of Packages Against Packing Slip and Incoming Shipping Ticket

You have received a shipment consisting of one (1) box as per sample Packing Slip. Case is opened and careful count is taken of all articles contained therein. Contents of packages should at all times be checked either in the presence of your organization commander or other commissioned officer designated by him to supervise same. In case a shortage is found, this shortage should be verified by a commissioned officer and the affidavits of the commissioned officer will be a great factor in es-

Q. M. C. Form 184.
Form approved by Comptroller of the Treasury June 16, 1916.

U. S. WAR DEPARTMENT,
QUARTERMASTER CORPS.

No. WQ. A-234567
Chgo Gen Int Depot
(Office authorizing shipment.)

Chicago, Illinois (Station from which shipment is actually forwarded.) January 17, (Date.) 1921

GOVERNMENT BILL OF LADING.

MEMORANDUM. RECEIVED from Lt.Col.Wm.Jennings, Q.M.C. (Consignor.)

by the Michigan Central Ry. (Name of transportation company.) Company

the public property hereinafter described, in apparent good order and condition (contents and value unknown), to be forwarded subject to conditions stated on the reverse hereof, from Chicago, Ill.

to Detroit, Mich. by said company and connecting lines, there to be delivered in like good order and condition to as marked (Consignee.)

via

(Route journey only when some substantial interest of the Government is subserved thereby.)

Marks.	Numbers.	Number and Description of Packages.	Contents	Weight
C.O.Co."A" 125,Infty 1-6		6 Bxs	Clothing	420
Mich.N.G.	7-10	4 Crts	Clothing	160
% Armory				
Brush & Larned St.				
Detroit,Mich.				
			Transportation Charges Payable from N.G.Appr.	
			MB-4-P-2865-A-2-AP&TNG-K	

Michigan Central Ry.Co.
(Name of transportation company.)

Reqn.7-4-Mich-Ex-2 OQMG 1/10/121 Per J.J.Miles, Agent.
Asst Cashier.

DEPOT OR CAMP No. 26
REQ. No. 7-4-Mich-Ex-2

LOADING SHEET

C.& E Section Bldg "Z"
Depot or Camp Chgca Depot.

B. of L. No. 234567
Chgca Depot.

Dated January 18, 1921 19

Shipped by C&E Sect : Chicago Inter Depot

Via Michigan Central Railway Company

To Detroit, Mich.

From Chicago,Ill

Consigned C.O.Co."A" 125th,Infty,Mich.N.G.
% Armory Brush & Larned St.

Routing Via Chicago Junction Ry.

MARKS	Package Numbers	Number and Description of Packages	CONTENTS	Weights
C.O.Co."A" 125,Infty. Mich.N.G. % Armory Brush & Larned St. Detroit, Mich.	1 - 6	6 Bxs	65/Belts,waist 65/Breeches,service COD 2/28-25: 1/28-27 8/30-25: 2/30-27 2/31-25: 1/31-27 12/32-25: 16/32-27 2/32-29 10/34-27: 2/34-29 2/36-27: 1/36-29 2/38-27: 1/38-29 1/40-27: 65/Breeches,service WOD 20 oz. 2/28-25: 1/28-27 8/30-25 2/30-28 2/31-25 1/31-27 12/32-25 16/32-27 2/32-29 10/34-27 2/34-29 2/36-27 1/36-29 (contd)	420

AUTHORITY FOR SHIPMENT

Req 7-4-Mich-MB. OQMG 1/10/21

CAR INITIALS AND NUMBER

PM 76548

TO BE SIGNED BY THE CHECKER

THE UNDERSIGNED CERTIFIES THAT THE PROPERTY DESCRIBED HEREWITH HAS BEEN DELIVERED ACCORDING TO THE ABOVE INSTRUCTIONS.

DATE

TO BE SIGNED BY THE CARRIER OR PERSON TO WHOM THE GOODS ARE ENTRUSTED OR DELIVERED.

THE UNDERSIGNED ACKNOWLEDGES THE RECEIPT OF THE PROPERTY DESCRIBED HEREWITH IN APPARENT GOOD CONDITION.

DATE

Q. M. C. Form 85

WAR DEPARTMENT
C.L.C. Form 560

SHIPPING TICKET

NAME OF STATION: Chgo.Gen.Int.Depot — REQ. No.: 7-4-Mich.
WAREHOUSE: 39 St Unit, Bldg "Z" — No. OF SHEETS: Ex 2
DATE: 1/16/21 — SHEET No.: 6

SHIP TO: C.O.Co."A" 125, Infty.Mich.N.G. % ARMORY, Brush & Larned St., Detroit, Mich.

AUTHORITY: Reqn 7-4-Mich.-MB. OQMG 1/10/21

PROCUREMENT AUTHORITY No.:

ROUTING: Mich.Cent.

DATE SHIPPED OR DELIVERED: 1/18/21

CAR No.: Trap PM 76548

B/L No.	DATE	MADE BY	CAR SEAL No.
234567	1/17/21	GHY	US C&E 908705-7

QUANTITY ORDERED	QUANTITY SHIPPED	UNIT	ARTICLES	ITEM No.	Bx. PCES.	GROSS WT.	CUBIC MEAS.	UNIT COST	TOTAL COST
65	65	ea	Belts, waist web OD					23	14 95
65	65	pr	Breeches, service C.O.D. 2/26-25: 1/28-27 8/30-25: 2/30-27 2/31-25: 1/31-27 12/32-25: 16/32-27 2/32-29: 10/34-27: 2/34-29 2/36-27: 1/36-29 2/38-27: 1/38-29 1/40-27					191	124 15
65	65	pr	Breeches,service W.O.D. 20 ps 2/28-25: 1/28-27 8/30-25: 2/30-27 2/31-25: 1/31-27 12/32-25: 16/32-27 2/32-29 10/34-27: 2/34-29 2/36-27: 1/36-29 2/38-27: 1/38-29 1/40-27					632	400 80
8	8	ea	Caps, white B & C. 4/7: 4/7-1/8:					29	232

I HEREBY CERTIFY THAT THE ARTICLES LISTED ABOVE IN COLUMN "SHIPPED" HAVE BEEN RECEIVED _____, 19

NAME _____ RANK _____ ORGANIZATION _____

STOCK RECORDS		SELECTED		CHECKED		PACKED	
DATE	BY	DATE	BY	DATE	BY	DATE	BY

4-2-260

SHIPPING CLERK

PACKER'S MEMORANDUM

Case No.	Kind of Container	No. of Items	CONTENTS	Weight	Cubic
Gs-54672	Wood	65	Belts, waist		
		65	Breeches, service, cotton 2/28-25; 1/28-27; 8/30-25; 2/30-27; 2/31-25; 1/31-27 12/32-25; 16/32-27; 2/32-29 10/34-27; 2/34-29; 2/36-27 1/36-29; 2/38-27; 1/38-29 1/40-27		
		65	Breeches, service, woolen 2/28-25; 1/28-27; 8/30-25 2/30-27; 2/31-25; 1/31-27 12/32-25; 16/32-27; 2/32-29 10/34-27; 2/34-29; 2/36-27 1/36-29; 2/38-27; 1/38-29 1/40-27;	420	
		8	Caps, white 4/7; 4/7; 1/8;		

tablishing the facts of the case in Survey Proceedings. See National Guard Regulations, page 246, Table "B," for instructions pertaining to a direct shipment.

Preparation of Receiving Report, Form 257, *Q. M. C.*

Report is made in triplicate. The original is always retained as a voucher to the Property Loan Record Card, Transactions, the duplicate and triplicate copies being mailed to the U. S. P. & D. O., in the State, who will dispose of them according to instructions contained in National Guard Regulations, or orders amending same. These reports will be numbered serially throughout the fiscal year, *i. e.*, commencing with number one (1) on and after July 1st of each year and ending on June 30th of the following year. If for a newly organized or reorganized organization you will start the series at any time between the dates shown, but the series will end on June 30th following.

Serial Number: Insert number of report. (See sample receiving report.)

Received At: Insert here place and date.

Received By: Insert name of consignee.

WAR DEPARTMENT
Q. M. C. Form No. 561.
Revised Sept. 2, 1920.

RECEIVING REPORT

Serial No. 25

Received at Armory, Detroit, Mich. 1/25/21 (Date) Sheet No. 1

Received by C.O.Co. "A" 125, Infty. Mich. N.G. (Consignee) No. sheets 6

Received from Chicago Genl. Int. Depot (Consignor) Chicago, Ill. (Location) P. O. or Contract No.

Delivered by { Mich. Cent. Ry. } Car No. LCL Contracting office

B/L No. A-234567 Date 1/17/21 Car seal No. LCL P. J. and P. M. No.

Shipped to C.O.Co. "A" 125, Infty. Mich. N.G. Tally Sheet No.

Shipment No. { Final / Partial } Payment by Finance Officer at

ARTICLES INSPECTED, ACCEPTED, AND RECEIVED

ARTICLES	UNIT	PRICE	TOTAL QUANTITY	NUMBER OF PACKAGES	AMOUNT PER PACKAGE	LOCATION OR PACKAGE SERIAL NO.	CONDITION
Belts, waist, web OD	ea		65				
Breeches, service C.O. D	pr		65				
2/28-25 1/28-27							
8/30-25 2/30-27							
2/31-25 1/31-27							
12/32-25 16/32-27							
2/32-29							
10/34-27 2/34-29							
2/36-27 1/36-29							
2/38-27 1/38-29							
1/40-27							
Breeches, service W.O.D 20 oz	pr		65				
2/28-25 1/28-27							
8/30-25 2/30-27							
2/31-25 1/31-27							
12/32-25 16/32-27							
2/32-29							
10/34-27 2/34-29							
2/36-27 1/36-29							
2/38-27 1/38-29							
1/40-27							
Cape, white B & C 4/7: 4/7-1/8:	ea		8				

I certify that I have received the above enumerated property and have taken same up on Property Loan Records of this organization.

John Jones,
Capt. 125 Infty.
Comdg. Co. "A"

INDICATE DISTRIBUTION BY CHECK OPPOSITE PROPER DESIGNATION.

1. Voucher to Stock Record Cards
2. Commoner
3. Finance Officer
4. File with Requisition or Purchase Record
5. Chief Property Auditor
6.
7.
8.

Sheet Number: Number sheets serially throughout report.

Number of Sheets: Enter here total number of sheets in report.

Received From: Insert here name, etc., of consignor and location.

Delivered By—Delivered To: Strike out words not applicable, and show last carrier.

B/L. No.: Insert here Bill of Lading number found in upper right-hand corner of same. If the shipment is on a commercial bill of lading, insert the abbreviation of the word *commercial (Com.)*.

Date: This refers to date of bill of lading.

Car Seals No.: This space is filled in when shipment consists of a carload lot, otherwise insert the letters "LCL" which refer to shipment less than carload lot.

Shipped To: Same entry to be made here as *Received By*.

Shipment No.: Insert here reference numbers found in upper right-hand corner of incoming shipping ticket, that covers shipment.

P. O. or Contract No.: This space is left blank except when receiving report covers supplies bought in local market on a written authority from either the U. S. P. & D. O. in the State, or from the officer in charge of a Federal Supply Depot. (Usually covers forage and veterinary medicines for organizations supplied with U. S. owned animals.)

Contracting Officer: Same as preceding.

P. J. and P. M. No.: Only filled in on purchases. The authority to purchase will contain instructions covering same.

Tally Sheet No.: May be used, but is not necessary.

Payment Made by Finance Officer: This will be filled by the paying office, when receiving report covers purchases.

Articles: Insert here contents of shipment, arrange same alphabetically; sizes must be shown.

Unit: Show in this column whether articles come in pairs, number, etc.; this is important.

Price: This column to be filled in only when report covers a purchase.

Total Quantity: Grand total of each commodity is shown here.

Number of Packages: To be filled in only when covering a purchase.

Amount per Package: Same as preceding.

Location or Package Serial Number: Not required to be filled in, but may be used, and then it is only for your information.

Condition: Show here whether article is new or has been reclaimed or repaired. New articles are usually being shown as Class "A," reclaimed or repaired as Class "B."

REVERSE SIDE OF FORM 257 P. & S.

Report of Rejections: This space may be used for noting any shortages that may be found in a shipment received. For this use, an additional column is ruled and headed *Quantity Short.* All data pertinent to the case may be shown in remainder of space.

Questions 1 to 10 are left blank. The only time they are used is for purchase of *Subsistence Supplies* (forage is a part of subsistence) in the service.

Certificate of officer in charge of inspection, certificate of inspector, and certificate of accountable officer are only for use of a purchasing officer, and where a stock record of supplies is maintained.

The entries in balance of form should be filled in by all organizations using this form. Changing the *Heading Entries on Stock Record Card* to read *Entered on Loan Card.*

Paid on Voucher No. —— money accounts of, is only used by the *Finance Officer* charged with settling the account.

Certificate of Accountable Officer: When receiving report is completed the following certificate should be placed across face of last sheet, viz:

"I certify that I have received the above enumerated property and have taken same up on property loan card of this organization."

(Signature)
(Typewritten signature)
(Rank, etc.)

Remember that when you receive a shipment direct from the U. S. Property and Disbursing Officer of your State, no Receiving Report is required from you, the shipment being posted direct from incoming shipping ticket to property loan record card. All receiving reports and shipping tickets (received from U. S. P. & D. O. in State) are vouchered throughout the fiscal year and voucher number is entered in proper column on property loan card.

III

ACCOUNTING FOR PROPERTY

All property of whatever nature issued to an organization of the *National Guard* not in active service of the United States must be accounted for, *i. e.*, taken up on Property Loan Record Card (Form 263-C, Q. M. C.).

This applies to both expendable property, such as cleaning and preserving materials, as well as

CLOTHING Card #1.

WAR DEPARTMENT
Q. M. G. O. Form 263-C
(Revised July 10, 1917)

FOR USE BY COMPANIES, TROOPS, AND DETACHMENTS

PROPERTY LOAN RECORD

ORGANIZATION ACCOUNT Company "A" 125th, Infantry, Mich. N.G. STATION Detroit, Mich.

OF John A. McIntyre, (Name) Capt. 125th, Infty. Mich. N.G. (Rank) Comdg. Co. "A" 125th, Infty. (Official designation)

ARTICLE	Date	S. F. or S. S. No.	Quantity Rec'd	Quantity Ret'd	Balance	Date	S. F. or S. S. No.	Quantity Rec'd	Quantity Ret'd	Balance	Date	S. F. or S. S. No.	Quantity Rec'd	Quantity Ret'd	Balance
1 Aprons, white, ea.	7/24	5	4		4										
2 Belts, waist web, OD. ea.	7/24	10	65		65										
3 Breeches, service COD. prs.	7/24	10	65		65	7/24	25		4	61	11/24	37	29		90
4 Breeches, service WOD. prs.	7/24	10	65		65										
5 Caps, winter, ea.	7/24	18	75		75	9/24	USED 5		10	65					
6 Caps, white, C&B. ea.	7/24	5	4		4										
7 Chevrons, Cotton, 1st, Sgt. pr.	8/24	12	1		1										

property that is non-expendable, such as clothing, equipage and so forth.

Separate and distinct cards, alphabetically arranged, will be set up for the following classes, viz:

Quartermaster Property: (Separate for each of the following:)

Subsistence Branch

Clothing and Equipage Branch: (Separate into two distinctive groups, *i. e.*, clothing and then equipage.)

Vehicle, Harness and Saddlery Branch: (Separate into two distinctive groups. Vehicles cover all articles that make up a vehicle. Harness and saddlery cover all articles pertaining to equipment for animals in the military service.)

Regular Supplies: (This section is divided into following groups, viz: 1. Army ranges, field ranges and their components and appliances. 2. Heating stoves and their components and appendages; this includes stoves, tent. 3. March kits and kitchen utensils; also tableware. 4. Stationery and office supplies; this

includes typewriters, etc. 5. Rope and cordage. 6. Tools and other hardware not covered by preceding.)

Fuel, Oil and Paint Branch: This should be arranged alphabetically as it covers practically all supplies used in cleaning and preserving military impediments.

Ordnance Supplies:

Group "A."—37 m/m guns and appendages, machine guns and appendages, automatic rifles and their appendages.

"B."—Small arms, hand arms, arm chests and racks, arm repair chests and pistol cleaning kit and appendages for same.

"C."—Mobile artillery, 6-inch and less, with spare parts for caissons, guns, limbers, reels, and so forth.

"F."—Fire control and observation instruments for machine guns, 37 m/m guns and for mobile artillery.

"G."—Tanks, artillery tractors, etc., with accessories.

"H."—Reloading tools for ammunition, target material and trench helmets.

"R."—Mobile artillery ammunition and components.

"S."—Supplies for trench warfare.

"T."—Small arms ammunition and components.

Medical Supplies: Divide into Medical and Hospital Supplies (usually furnished in chests); see Manual of Medical Department for contents of same. Laboratory Supplies, Dental Supplies and Veterinary Supplies.

Engineering Supplies:

Signal Supplies:

Chemical Warfare Supplies:

Chests of tools and kits should be taken up under a separate heading, and each and every article contained therein should be taken up, as from experience it has been found that no two tool chests contain the same articles, for example:

Tools—Carpenter Chest and Kit: List contents of same alphabetically underneath.

Form 263-C Q. M. C, is self-explanatory, but to make this matter clear the following points should be observed, viz:

Organization Account: Fill in blank space, Designation of Organization. (See sample form embodied herein.)

Station: Show here station of organization in State.

Individual Account of: Erase this heading.

Over Name: Show here name of organization commander.

Over Rank: Show here rank of organization commander.

Over Official Designation: Show here whether commanding or not.

Articles: Enter here all articles alphabetically, using only the numbered lines.

Date: Show here date of Receiving Report, Shipping Ticket (date of receipt articles covered) or other voucher on which credit or debit entry is made.

S. T. or R. R. No.: Show here Voucher Number of Receiving Report or Incoming Shipping Ticket for a Debit Entry, or Shipping Ticket, Over, Short & Damage Report, Survey Report or Receiving Report of successor for *Credit Entry.* Where an Over, Short & Damage Report is entered, the letters OS &

D with number of same must at all times be shown in *Red Ink.* This is imperative.

Quantity Received: In this column fill in the number of articles received.

Quantity Returned: In this column fill in the number of articles for which credit is asked.

Balance: This column will show the total amount, plus or minus as the case may be.

By using the numbered lines for entering the articles alphabetically, you will have room for three (3) debit or credit entries from left to right, and a total of nine (9) before the next number is reached.

Vouchers on which you have taken up property or on which you claim credit for supplies expended, turned in or otherwise disposed of, must be filed as supporting vouchers to the Property Loan Cards, and must be shown when the Auditor arrives for audit of your accounts. Therefore, file all your vouchers and cards in a suitable envelope so that same do not become misplaced or lost.

IV

OVER, SHORT AND DAMAGED REPORT

Form 261, *Q. M. C.*

When a shipment is received over, short or in a damaged condition, this form must be originated by the receiving officer. For a shipment direct from a Federal Supply Depot, Arsenal or Post, six (6) copies are made. For a shipment from the U. S. P. & D. O. in the State, four (4) copies are made. In either case retain one copy and forward original and balance of copies to the U. S. P. & D. O. in State. He in turn will forward them to the shipper or act on them as the case may be.

Form is practically self-explanatory, but the following points must be observed, viz:

Serial Number: Fill in number of the report. A separate and distinct set of numbers, from one (1) up, being used throughout the fiscal year.

Date: Fill in date of report.

Proc. Order No.: Leave this space blank. The only time it is used is when the over, short or damage covers a direct shipment from a manufacturer or contractor.

Form 941 F. & S.—4-15-21—15000

5
Initial Number

OVER, SHORT, AND DAMAGED REPORT

Date 1/25/21

Pro. Order No. _____ Shipment No. 7-4-Mich-Ex-2 Date Shipped 1/18/21

Shipped by QM Sect Chicago Gen. Int. Depot From Chicago, Ill.

Shipped to C.O.Co. "A" 125, Infty At Detroit, Mich.

Inspected by Capt. Jones Report No. 25 Date 1/25/21

Received by Sgt. Smith Report No. 28 Date 1/25/21

Car No. LCL Were Car Seals Broken? Unknown Box Seals? Yes

Shipped by Truck		Shipped by Mail		Shipped by Commercial B/L		Shipped by Government B/L	No. A-234567

ARTICLES	QUANTITY BILLED	QUANTITY OVER	QUANTITY SHORT	QUANTITY DAMAGED	QUANTITY ACCEPTED	UNIT	REMARKS
Caps, white							Contents of case
B&C 4/7	4	0	4	0	0	ea	C&E 2345 checked
4/7-1/8	4	0	0	0	4	ea	short 4 Caps
							white B&C #7

Total Packages Billed 6 Numbered from 2345 to 2350

Total Packages Received 6 No's of Missing Pkgs. None

Number of Damaged Pkgs. 1 Pkgs. Referred to Above 2345

Special Notations: Box received in bad order broken open and recoopered enroute. Notation made on Shipping Ticket and B/L

USE REVERSE SIDE WHEN NO SHIPPING TICKETS HAVE BEEN RECEIVED

REPORT BY John Jones
Capt. 125, Infty. M.N.G.
Comdg. Co. "A"
RANK

APPROVED BY _____
RANK

Shipment No.: Enter here numbers found in upper right-hand corner of incoming shipping ticket that covers this shipment.

Shipped By: Enter here name of office from which shipment originated.

At: Enter here city, town, etc., of shipping office's location.

Inspected By: Enter here name of party that inspected or supervised unpacking of shipment.

Report No. and Date: Enter here number of report and date of same.

Received By: Enter here name of party who actually received shipment at armory.

Report No. and Date: Enter here number of report and date of same.

Car No.: Show here number of car, if a carload shipment, otherwise enter letters LCL (which stand for less than carload lot), to show that shipment was received from a car containing a miscellaneous shipment.

Were Car Seals Broken: If shipment covers carload shipment, the entry to be filled in must be *Yes* or *No.* If a small shipment, the let-

ters LCL should be inserted, as a car of miscellaneous freight is opened and unloaded by the railroad employees and stored in warehouse for delivery to consignee.

Box Seals: Enter here whether seals were broken or not.

Shipped by Truck: If shipment was delivered by truck direct from consignor, insert word *Yes.*

Shipped by Mail: If shipment was made by mail, show the letters "P. P." for a parcel post shipment, Reg. M. for registered mail, "M" for common mail.

Shipped by Commercial B/L? If so, show it here.

Shipped by Government B/L? If shipped on Government bill of lading, enter here number of same. Number of bill of lading may be obtained from either shipping ticket or property received copy of bill of lading.

Articles: Enter here name and description of articles reported.

Quantity Billed: Enter here amount shipped on incoming shipping ticket.

Quantity Over: If shipment checks over enter here amount of over quantity billed.

Quantity Short: If shipment checks short enter here amount of shortage.

Quantity Damaged: If any articles of shipment received are in a damaged condition enter the total of same here.

Quantity Accepted: Enter here amount of articles actually accepted taking into consideration plus or minus, as the case may be, of difference between articles billed.

Unit: Enter whether articles come in pairs, number each, etc.

Remarks: Enter here all data pertinent to the case in question.

Total Packages Billed: Show here total number of cases, boxes, etc., in shipment covered by report.

Numbered from — to —: Show here numbers of the packages contained in shipment. Numbers are usually found either on loading sheet or reverse side of shipping ticket.

Total Packages Received: Enter here total number of packages received in shipment covered.

Number of Missing Package: Enter here number of package lost.

Number of Damaged Package: Enter here number of the package received in damaged condition.

Package Referred to Above: Here enter the number of the package received in damaged condition.

Special Notation: Here enter all data necessary in explaining your knowledge of the over, short or damage covered by report.

Reported By: This space to be filled in for signature of organization commander, giving his rank, etc. Remember that all papers pertaining to property accountability must be signed by organization commander or by one of his commissioned assistants.

Approved By: Leave this space blank, as it is only for use of shipping office.

Where additional forms are required on account of length of report forms should be cut off immediately above Total Packages Billed and only last sheet filled in with this data and remarks. All should be securely fastened together so that none are lost in handling or in transit through the mails.

See that proper notation has been made or is

made on reverse side of bill of lading covering this shipment. Do not forget it. Get all evidence from organization commander or others that are present while a shipment is unpacked and draw same up into affidavits and have same sworn to and subscribed to before a notary public, as in nine cases out of ten the over, short and damage report will be returned to you disapproved from the shipper with affidavits from the packers showing that the articles were actually shipped. The affidavits will be needed for survey proceedings to clear your account of this shortage.

V

REPORT OF SURVEY

Under the provisions of par. 928, page 243, National Guard Regulations, Survey Reports, Form 196, A. G. O., are required to be made up in four copies, and all four copies forwarded to the Adjutant General of the State for action. It has been found from experience that six (6) copies are required, as you will need one additional copy in event that your accounts are audited while awaiting the action of the survey, and another copy is used by the U. S. P. & D. O. of the State as a follow up on the survey so true copies can be made in case of loss in transit. This form is practically self explanatory and the instructions on page 4 of form should be carefully read and studied prior to making up report. The following additional explanations are hereby given, viz:

Class of Property: On this line insert whether the articles surveyed are *Quartermaster, Ordnance, Medical, Engineering, Signal or Chemical Warfare Supplies.*

REPORT OF SURVEY

Page 1

Date Feb. 4, 1922 *Debit *Credit Voucher No. ....

QUARTERMASTER (Clothing & Equipage) Property.
(Class of property, Ordnance, Medical, etc.)

QUANTITY	ARTICLES	A. VALUE Dollars	A. VALUE Cts.	B. Depreciation	C. Issued in Replacement	D. Balance for Credit	DATE AND CIRCUMSTANCES
4	Caps, white B & C	1	16				Found short in Bx 2345 C&E Chicago General Supply Depot on receipt Jan 25, 1921 O.S.& D. originated which was returned disapproved. Box had been broken open enroute from Chicago to Detroit, and had been recoopered to prevent loss being dicovered prior to opening and checking of contents. Affidavits of Capt. Jones, Sgt. Smith and Packer Long, and Checker Williams attached.

Voucher to Property Loan Record, of Capt. John Jones, 125, Inf. the accountable officer
(See Instruction 5.) (Name and rank.)
Comdg. Co. "A" 125, Infty. at Detroit, Mich.
(Official designation.) (Station.)

Form No. 198, A. G. O. May 4, 1922.

*Strike out word not applicable.

Page 3

I do solemnly swear (or affirm) that the articles of public property named hereon were lost, destroyed, damaged, or worn out in the manner stated, while in the public service.

(signed) William M.Smith,
(Name.)
Sgt.Co. "A" 125,Infty.
Supply Sergeant.
(Rank and organization.)

Sworn to (or affirmed) before me, and subscribed in my presence, this 5th day of February, 192 1

(signed) Martha Knowles,
Notary of Public
for and in Wayne County Mich.
My commission expires June 25, 1926
(Office.)

(SEAL)

I certify that the loss, destruction, damage, or unserviceability of the articles of public property named hereon was occasioned by unavoidable causes, and without fault or neglect on my part; [and that each article listed hereon, with a view of elimination by destruction, has been examined by me personally, has never been previously condemned, has become unserviceable in the manner stated herein, and is, in my opinion, worthless for further public use.] (Portion of paragraph in brackets to be canceled when not applicable.)

(signed) John Jones,
(Name.)
John Jones
Capt. 125,Infty. Mich.N.G.
Commanding Officer.
(Rank and organization.) *Responsible Officer.*

Station ....., 192 . To .....,
who, by order of the Commanding Officer, is appointed surveying officer on the articles of public property named hereon.

.....
(Name.)

.....
(Rank and organization.) *Adjutant.*

I have examined all available testimony in this case, and I have personally investigated the same, and it is my belief that .....

Pertaining to: Show here whether account is Property Loan Record or Stock Record Account.

Of: Show here the organization if property submitted for survey pertains to Property Loan Record Account, and office, if property pertains to Stock Record Account.

At: Show here actual station of organization or office.

Quantity: Show here total number of articles submitted for survey.

Articles: Show here name and description of the supplies, if same have identifying numbers, such as rifles, pistols, field glasses, etc.; these numbers must be shown.

Value: Show here total value of article, and not individual values if more than one.

Disposition: This column is left blank and is used only by the Surveying Officer.

Balance for Credit: This column is filled in by the approving authority.

Date and Circumstances: In this column a full explanation must be given of why the supplies are being surveyed. If for supplies worn out in the service through fair wear

and tear incident thereto, date of original receipt must be shown.

Voucher To: Show here whether articles pertain to Property Loan Record or Stock Record Account.

Of: Show here name of party accountable for the supplies, giving his rank, etc.

Page 2, Report of Survey:

In the printed oath of confirmation strike out all words not applicable to the case. Fill in name of party that is swearing to the report, with typewriter if practicable, giving his rank, etc. When sworn to before a notary public, his seal must be affixed. The date his (or her) commission expires must also be shown.

Remember that as long as the organization is not in the Federal service or at a camp of instruction, all the oaths must be administered before a notary public.

In the certificate of the organization or responsible officer, strike out all words or phrases not applicable. (See note under certificate.) Fill in for signature as in preceding.

Leave remainder of form blank. It will be taken care of when received by Adjutant General of the State.

VI

FILING PAPERS SUPPORTING EACH OTHER

It has been found by practical experience that the following papers should be securely fastened together, viz:

For shipments from Federal supply agencies.

Receiving Report.

Incoming Shipping Ticket.

Loading Sheet.

Property Received, Copy of Bill of Lading.

For Shipments Received from U. S. P. & D. O.

Incoming Shipping Ticket.

Loading Sheet.

Property Received, Copy of Bill of Lading (when furnished).

Expense Bill (furnished by R. R. Co. when no B/L covers).

By having all papers pertaining to a shipment filed in the above order and securely fastened together a ready access may be obtained to all papers

pertaining to any individual shipment should occasion ever arise therefor.

When attaching affidavits or certificates to a Report of Survey, same should be securely pasted to page (3) in the order of importance, and usually filed as evidence for or against the statement contained under Remarks, Date and Circumstances.

VII

METHOD OF DISPOSING OF PROPERTY WORN OUT THROUGH FAIR WEAR AND TEAR IN THE SERVICE, WHILE NOT IN ACTUAL SERVICE OF UNITED STATES.

Articles worn out through fair wear and tear of the service by an organization of the National Guard, while not in the Federal service, are disposed of as follows:

Due to the fact that all the *property* issued to an organization is only loaned to the State, due and proper care of same is required, just as much as though the same was being used under service conditions.

Articles will be enumerated on Form 196, A. G. O., *Report of Survey.* Form will be completed to include certificate of organization commander or responsible officer. It is then forwarded to the Adjutant General of the State, who, in turn, will forward same to some disinterested officer, who has been previously designated, by orders from the Secretary of War, as Surveying Officer for the State, for action and finding. The survey is then

returned to the Adjutant General of the State for approval or disapproval. It is then forwarded to the U. S. P. & D. O. in the State, who, in turn, withdraws one (1) copy of survey as a follow-up and forwards balance, four copies, to the Chief, Militia Bureau, W. D., Washington, D. C., for final approval. The Chief of Militia Bureau will return one copy of survey to the U. S. P. & D. O. showing final action taken. This, in turn, is transcribed to follow-up copy and forwarded to the officer originating survey. This *true copy* will now be posted to the *Property Loan Cards* of the organization.

Surveys must be submitted for each of the following classes of supplies, and no two classes will be included on a single survey:

Clothing and Equipage; Regular Supplies; Ordnance and Ordnance Stores; Engineer Supplies; Medical and Hospital Supplies; Signal Corps Supplies; Animals, Animal-Drawn Transportation; Motor Transportation.

VIII

TIME LIMIT ON SURVEY PROCEEDINGS; AFFIDAVITS

When survey proceedings are instituted covering losses of supplies, either by a common carrier, by individuals, or through causes not governed by man, same must be instituted within *thirty days* of discovery of the loss. The same holds on shortages in a shipment received from a supplying agency.

Reduce all evidence in the case to writing at the time loss, shortage, etc., is discovered. If you do not, in nine out of every ten cases, when you go to your witness with the case a month later, in all probability, he will inform you that he does not remember being around the armory at the date referred to.

All evidence pertaining to any survey must always be reduced to writing, because when it is forwarded to the Surveying Officer for action it is almost always impracticable to have an oral hearing of the case.

In making up affidavits, see that you make *six* (6) copies at one typewriting and attach one af-

fidavit to each copy of the survey, the original affidavit being attached to the original survey. Be sure that you do this, as it will always be returned to you for corrections when you have carbon copies of affidavits attached to an original survey.

IX

RECORD OF PROPERTY IN CURRENT USE

Property in current use by an organization, other than Individual Equipment of a Soldier, is divided into four classes, viz:

1. Property in office or orderly room.
2. Property in use in kitchen and company mess.
3. Tools, etc., required for police of camp, etc.
4. Other tools for use of fatigue details.

To keep a record of where the different property described in preceding paragraph is, it becomes the duty of the commanding officer of an organization, to detail a noncommissioned officer or other suitable individual in charge of same.

Property of the first class is usually charged to the First Sergeant, he being in charge of the organization's office at all times. Property of the second class is charged against the Company Mess Sergeant, who, in turn, holds the cooks accountable for same. Property of the third class being used daily is usually charged against the non-commissioned officer in charge of quarters.

List all property of the first two classes sepa-

rately on any blank paper in duplicate, the original being signed by the party responsible for same, which is retained by the Company Supply Sergeant; the duplicate is turned over to the responsible party for their information. These lists are to be made alphabetically, and must be renewed when the responsible party is relieved of the office he is filling.

Property of the third class is listed in a blank book of convenient size and columns ruled in same for date and signature. This property is checked daily by the new non-commissioned officer in charge of quarters when going on duty and he will sign the book in the presence of the old non-commissioned officer in charge of quarters that he has received all the articles listed thereon.

Should any property be found short, a report will be made at once to the Company Commander showing what is short and the old non-commissioned officer in charge of quarters will be held personally responsible for the loss.

When a Fatigue Detail requires tools for duty away from the organization, the non-commissioned officer in charge of the detail should procure them from the Company Supply Sergeant. These tools

should be listed by the Supply Sergeant or by his assistant, in case he cannot be present. (The Company Mechanic is the assistant to the Supply Sergeant.) The most convenient method of obtaining a receipt is to have a duplicate book, about 4 x 8 inches. The original always being retained in the book and the duplicate turned over to party signing for the supplies.

In this way you will always have a record of what tools are out. When the detail has completed its work, the tools are returned to the Store Room or Tent, and the original receipt cancelled. Tools that are short can thus be charged to the party who lost them, and it will be found by using this method the loss of tools will soon be eliminated.

X

PROCEDURE TO BE FOLLOWED ON RELIEF OF AN OFFICER FROM COMMAND OF AN ORGANIZATION

Upon receipt of orders covering the above the outgoing and incoming officers of the organization will *inventory* the property pertaining to the organization in each other's presence, if practicable.

The outgoing officer will close up all unaccomplished vouchers for which the property has been delivered and received, and take same up on his Property Loan Records. Make up Expenditure Vouchers for all supplies used in the care, repair and maintenance of the equipment to date and post same.

When *receiving report* covering the equipment transferred to successor is received, same will be posted to the accounts; this should close out the account so as to show no *balance.* Should there be any balance unaccounted for, a *report of survey* should be prepared at once and forwarded for ac-

tion to the proper authorities, to place the responsibility of the loss or discrepancy.

Incoming officers will prepare a *receiving report* in *quadruplate* (4 copies). National Guard Regulations requires only two copies to be made. The whys and wherefores of the additional copies will be explained later in body of these instructions).

Property of the organization will be listed alphabetically in the following order:

Clothing.

Equipage.

Animals.

Transportation, animal-drawn.

Transportation, motor.

Harness, saddlery and pack equipment: (Including leather for repairs).

Regular supplies: Ranges, field and equip., heating appliances for tents and appendages, march kits and kitchen utensils, office supplies and stationery. ropes and cordage, hardware, etc., raw material, including paints, oils, etc.

Ordnance: Grouped as explained in preparation of requisition.

Medical Supplies: Grouped under Medical and

Hospital Supplies, Dental Supplies and Veterinary Supplies.

Engineering Supplies.

Signal Supplies.

Chemical Warfare Supplies.

All sheets to be numbered and the entire voucher securely fastened so as to prevent loss of any sheet.

The last sheet of this receiving report will have the following certificate written across same (*typewriter to be used if available*):

I certify that I have received the above enumerated articles of equipment pertaining to (organization) from (name, rank, etc., of officer relieved) and have taken same up on property loan record account. This report consists of (number) sheets.

(*Signature in pen and ink*)
(*Signature typewritten or stamped*)
(*Rank, etc.*)

Turn over the original copy of this Receiving Report to the officer relieved, as a closing voucher to his account. Post duplicate as first voucher to your account. Mail triplicate and quadruplicate copies to the United States Property and Disbursing Officer of the State, where these will be used as Credit

Voucher to the account of the officer relieved and as a debit voucher to the new accounts opened.

In case of resignation of the officer relieved no clearance or final pay due can be obtained until his accounts are cleared with the U. S., therefore if any discrepancies have been found after posting Receiving Report of successor, you must institute a Report of Survey to act on these discrepancies. *Don't let this matter lay around for a month or more and then institute the proceedings. Do it now.*

In case of death of an accountable officer of an organization, a *board of officers* to take the *inventory* and turn the equipment over to his successor will have to be appointed by the *Adjutant General of the State.* Additional copies of the Receiving Report in all probability have to be made, as copies will be required as evidence in the proceedings of the board.

Property Accounting
for
National Guard Organizations

By Technical Sergeant MAURICE BUCHWALD

This little book is the result of the compiler's experience as an instructor with the National Guard.

He found a need for specific instruction in this phase of paper work and has met it admirably.

Every company commander in the National Guard will find it useful.

Price 50 Cents

United States Infantry Association
Union Trust Building **Washington, D. C.**

LIBRARY OF CONGRESS
0 011 521 249 7